

**EIGHTY-SEVENTH GENERAL ASSEMBLY  
2018 REGULAR SESSION  
DAILY  
HOUSE CLIP SHEET**

**March 16, 2018**

**Clip Sheet Summary**

Displays all amendments, fiscal notes, and conference committee reports for previous day.

| <b>Bill</b>                          | <b>Amendment</b>                    | <b>Action</b> | <b>Sponsor</b>                               |
|--------------------------------------|-------------------------------------|---------------|--|
| <a href="#"><u>SF 359</u></a> .....  | <a href="#"><u>H-8269</u></a> ..... |               | COMMITTEE<br>ON HUMAN<br>RESOURCES,<br>et al |
| <a href="#"><u>SF 2311</u></a> ..... | <a href="#"><u>H-8268</u></a> ..... |               | COMMITTEE ON<br>COMMERCE,<br>et al           |

**Fiscal Notes**

[HF 495](#) — [Beginning Farmer Program, Sunset Changes](#) (LSB2617HV)

SENATE FILE 359

H-8269

1 Amend Senate File 359, as passed by the Senate, as follows:

2 1. Page 1, before line 1 by inserting:

3 <DIVISION I

4 FETAL BODY PARTS>

5 2. Page 1, line 1, by striking <146B.1> and inserting  
6 <146D.1>

7 3. Page 1, lines 31 and 32, by striking <January 1, 2017>  
8 and inserting <July 1, 2018>

9 4. Page 2, after line 4 by inserting:

10 <DIVISION \_\_\_\_

11 ABORTION PROHIBITIONS — FETAL HEARTBEAT

12 Sec. \_\_\_\_\_. Section 146A.1, subsections 2 and 6, Code 2018,  
13 are amended to read as follows:

14 2. Compliance with the prerequisites of this section shall  
15 not apply to ~~any of the following:~~

16 ~~a. An abortion performed to save the life of a pregnant~~  
17 ~~woman.~~

18 ~~b. An an abortion performed in a medical emergency.~~

19 ~~c. The performance of a medical procedure by a physician~~  
20 ~~that in the physician's reasonable medical judgment is designed~~  
21 ~~to or intended to prevent the death or to preserve the life of~~  
22 ~~the pregnant woman.~~

23 6. As used in this section, ~~"unborn child"~~:

24 a. "Medical emergency" means a situation in which an  
25 abortion is performed to preserve the life of the pregnant  
26 woman whose life is endangered by a physical disorder, physical  
27 illness, or physical injury, including a life-endangering  
28 physical condition caused by or arising from the pregnancy, but  
29 not including psychological conditions, emotional conditions,  
30 familial conditions, or the woman's age.

31 b. "Unborn child" means an individual organism of the  
32 species homo sapiens from fertilization to live birth.

33 Sec. \_\_\_\_\_. NEW SECTION. 146C.1 Definitions.

34 As used in this chapter, unless the context otherwise  
35 requires:

1     1. "*Abortion*" means the termination of a human pregnancy  
2 with the intent other than to produce a live birth or to remove  
3 a dead fetus.

4     2. "*Fetal heartbeat*" means cardiac activity, the steady and  
5 repetitive rhythmic contraction of the fetal heart within the  
6 gestational sac.

7     3. "*Medical emergency*" means the same as defined in section  
8 146A.1.

9     4. "*Physician*" means a person licensed under chapter 148.

10    5. "*Reasonable medical judgment*" means a medical judgment  
11 made by a reasonably prudent physician who is knowledgeable  
12 about the case and the treatment possibilities with respect to  
13 the medical conditions involved.

14    6. "*Unborn child*" means the same as defined in section  
15 146A.1.

16    Sec. \_\_\_\_\_. NEW SECTION. **146C.2 Abortion prohibited —**  
17 **detectable fetal heartbeat.**

18    1. Except in the case of a medical emergency, a physician  
19 shall not perform an abortion unless the physician has first  
20 complied with the prerequisites of chapter 146A and has  
21 tested the pregnant woman as specified in this subsection, to  
22 determine if a fetal heartbeat is detectable.

23    a. In testing for a detectable fetal heartbeat, the  
24 physician shall perform an abdominal ultrasound, necessary to  
25 detect a fetal heartbeat according to standard medical practice  
26 and including the use of medical devices, as determined by  
27 standard medical practice and specified by rule of the board  
28 of medicine.

29    b. Following the testing of the pregnant woman for a  
30 detectable fetal heartbeat, the physician shall inform the  
31 pregnant woman, in writing, of all of the following:

32       (1) Whether a fetal heartbeat was detected.

33       (2) That if a fetal heartbeat was detected, an abortion is  
34 prohibited.

35    c. Upon receipt of the written information, the pregnant

1 woman shall sign a form acknowledging that the pregnant woman  
2 has received the information as required under this subsection.

3     2. A physician shall not perform an abortion upon a pregnant  
4 woman when it has been determined that the unborn child has  
5 a detectable fetal heartbeat, unless, in the physician's  
6 reasonable medical judgment, a medical emergency exists.

7     3. A physician shall retain in the woman's medical record  
8 all of the following:

9       a. Documentation of the testing for a fetal heartbeat  
10 as specified in subsection 1 and the results of the fetal  
11 heartbeat test.

12      b. The pregnant woman's signed form acknowledging that  
13 the pregnant woman received the information as required under  
14 subsection 1.

15     4. This section shall not be construed to impose civil  
16 or criminal liability on a woman upon whom an abortion is  
17 performed in violation of this section.

18     5. The board of medicine shall adopt rules pursuant to  
19 chapter 17A to administer this section.>

20     5. Title page, line 1, by striking <certain actions  
21 regarding fetal body parts> and inserting <and requiring  
22 certain actions relating to a fetus>

23     6. By renumbering as necessary.

By COMMITTEE ON HUMAN RESOURCES  
FRY of Clarke, Chairperson

H-8269 FILED MARCH 15, 2018

SENATE FILE 2311

H-8268

1 Amend Senate File 2311, as amended, passed, and reprinted by  
2 the Senate, as follows:

3 1. Page 6, line 7, by striking <(1) (a)>

4 2. By striking page 6, line 24, through page 9, line 5.

5 3. Page 10, by striking lines 9 through 16 and inserting  
6 <groupings.>

7 4. By striking page 11, line 2, through page 13, line 15,  
8 and inserting:

9 <e. The board shall conduct contested case proceedings  
10 for review of energy efficiency plans, demand response plans,  
11 and budgets filed by gas and electric utilities required to  
12 be rate-regulated under this chapter. The board may approve,  
13 reject, or modify the plans and budgets. Notwithstanding the  
14 provisions of section 17A.19, subsection 5, in an application  
15 for judicial review of the board's decision concerning a  
16 utility's ~~energy efficiency~~ plan or budget, the reviewing  
17 court shall not order a stay. Whenever a request to modify an  
18 approved plan or budget is filed subsequently by the office of  
19 consumer advocate or a gas or electric utility required to be  
20 rate-regulated under this chapter, the board shall promptly  
21 initiate a formal proceeding if the board determines that any  
22 reasonable ground exists for investigating the request. The  
23 formal proceeding may be initiated at any time by the board  
24 on its own motion. Implementation of board-approved plans or  
25 budgets shall be considered continuous in nature and shall be  
26 subject to investigation at any time by the board or the office  
27 of the consumer advocate.

28 f. Notice to customers of a contested case proceeding for  
29 review of energy efficiency plans, demand response plans, and  
30 budgets shall be in a manner prescribed by the board.

31 g. (1) A gas or electric utility required to be  
32 rate-regulated under this chapter may recover, through an  
33 automatic adjustment mechanism filed pursuant to subsection 8,  
34 over a period not to exceed the term of the plan, the costs  
35 of an energy efficiency plan or demand response plan approved

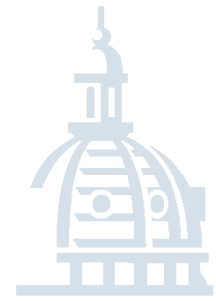
H-8268 (Continued)

1 by the board, ~~including amounts for a plan approved prior~~  
2 ~~to July 1, 1996,~~ in a contested case proceeding conducted  
3 pursuant to paragraph "e". The board shall not allow a gas or  
4 electric utility to recover costs in excess of two percent of  
5 a customer's total billing statement in recovering the costs  
6 of energy efficiency plans or demand response plans pursuant  
7 to this paragraph. The board shall also ensure that costs are  
8 recovered from all customers on a reasonably comparable basis,  
9 including customers who utilize alternate energy production  
10 facilities as defined in section 476.42.>

By COMMITTEE ON COMMERCE

COWNIE of Polk, Chairperson

H-8268 FILED MARCH 15, 2018



---

**HF 495** – Beginning Farmer Program, Sunset Changes (LSB2617HV)  
Analyst: Jeff Robinson (515.281.4614) [jeff.robinson@legis.iowa.gov](mailto:jeff.robinson@legis.iowa.gov)  
Fiscal Note Version – New

---

**Description**

[House File 495](#) extends the current Beginning Farmer Tax Credit Program sunset date from January 1, 2018, to January 1, 2023. Under current law, a previous version of the Program will be restored effective January 1, 2018. The restoration is also delayed until January 1, 2023. The Bill is effective July 1, 2018.

**Background**

The Beginning Farmer Tax Credit Program is composed of two tax credits.

The Agricultural Assets Transfer Tax Credit (Ag Assets) is allowed for an owner of agricultural assets that are subject to a lease or rental agreement with a beginning farmer. The lease must be for a term of at least two years, but not more than five years. The tax credit equals 7.0% of the amount paid to the taxpayer under the rental agreement or 17.0% of the amount paid to the taxpayer from crops or animals sold under an agreement in which the payment is exclusively made from the sale of crops or animals. If the beginning farmer is also a veteran, landowners may claim an additional 1.0% of eligible rent or crop share payments.

The Custom Farming Contract Tax Credit (Custom Contract) is available for landowners who hire a beginning farmer to do custom work and allows the landowner to claim 7.0% of the value of the contract as a tax credit. If the beginning farmer is a veteran, the credit is 8.0% for the first year.

Extending the Program will also extend the current annual maximum tax credit amount that may be awarded in a year. The current annual cap is \$12.0 million. Once the current Program sunsets, the previous annual cap of \$6.0 million will be restored.

**Assumptions**

- The \$12.0 million annual cap is assumed to be divided between the two tax credits, with \$8.0 million allocated to Ag Assets and \$4.0 million to Custom Contracts.
- The tax credits are not refundable, but unused credits may carry forward for up to 10 additional tax years. The redemption pattern is assumed to follow the pattern of similar nonrefundable credits with 10-year carryforward provisions.
- As nonrefundable tax credits reduce tax liability, tax credit redemptions also decrease revenue raised by the local option income surtax for schools.
- While the Bill is effective July 1, 2018, the impact is assumed to start with tax year 2018.

**Fiscal Impact**

Extending the current Beginning Farmer Tax Credit Program for five years will increase the redemption of income tax credits and decrease State General Fund revenue by the projected amounts in the following table.

### **General Fund Revenue Impact**

(In Millions)

|         | <u>Amount</u> |         | <u>Amount</u> |
|---------|---------------|---------|---------------|
| FY 2019 | \$ -1.4       | FY 2025 | \$ -1.5       |
| FY 2020 | \$ -2.4       | FY 2026 | \$ -1.0       |
| FY 2021 | \$ -3.0       | FY 2027 | \$ -0.8       |
| FY 2022 | \$ -3.4       | FY 2028 | \$ -0.7       |
| FY 2023 | \$ -3.7       | FY 2029 | \$ -0.6       |
| FY 2024 | \$ -2.2       |         |               |

In addition, the decreased tax liability will decrease the amount of revenue raised by the local option income surtax for schools. The annual reduction averages \$60,000 over 11 fiscal years (FY 2019 through FY 2029).

#### **Source**

Department of Revenue

/s/ Holly M. Lyons

March 15, 2018

---

The fiscal note for this Bill was prepared pursuant to Joint Rule 17 and the Iowa Code. Data used in developing this fiscal note is available from the Fiscal Services Division of the Legislative Services Agency upon request.

---